IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 22ND JUNE 2007 / 1ST ASHADHA 1929

WP(C).No. 27250 of 2006(R)

PETITIONER:

MOTHER SUPERIOR,
JAI RANI CONVENT, THODUPUZHA, IDUKKI DISTRICT,
REPRESENTED BY PRESENT MOTHER SUPERIOR
SR. LOUISA.

BY ADV. SRI.S.VIJAYAN NAYAR

RESPONDENTS:

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1. GOVERNMENT OF KERALA, REPRESENTED BY
ADDITIONAL SECRETARY TO GOVERNMENT,
REVENUE (SPECIAL CELL) DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

2. TAHSILDAR,
THODUPUZHA TALUK, THODUPUZHA.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 27250/2006

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF NOTICE DATED 20/02/2001.

P1(a) : COPY OF REGISTRATION CERTIFICATE DATED 26/12/2001.

P2 : COPY OF ARGUMENT NOTES DATED 13/09/2004.

P3 : COPY OF JUDGMENT DATED 03/10/2005 OF HON'BLE HIGH COURT OF KERALA IN OP NO. 25041/2000.

P4 : COPY OF ORDER PASSED BY THE GOVERNMENT DATED 26/09/2006.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 27250 of 2006

Dated, this the 22nd day of June, 2007

J U D G M E N T

Though petitioner claimed exemption for the whole convent building, exemption is allowed by the Tahsildar and approved by the Government only for the portion used as a chappal. According to the petitioner, the balance portion is used for residence of nuns. Nuns are not allowed to reside in their houses and are bound to reside in the accommodation provided by their own organization. Since nuns have to compulsorily reside in the convent provided to them and since they are engaged only in religious practice and activities, building used as residential accommodation provided by the nuns also should be treated as use for religious purpose. Therefore, the convent building provided for accommodation to the nuns will qualify for exemption under the head religious purpose mentioned in Section 3(I)(b) of the Building Tax Act. In the circumstances, I allow the writ petition by cancelling the impugned order of the Government demanding building tax for the convent building.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg